Exhibit L

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U.S. Department of Justice

Bureau of Alcohol, Tobacco, Firearms and Explosives

Tampa Field Division

Tampa, Florida 33602-3945

www.atf.gov

JUL 2 6 2021

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Mr. Kevin Maxwell Rare Breed Trigger, LLC 733 W. Colonial Drive Orlando, FL 32804

Dear Mr. Maxwell:

This is in reference to the Rare Breed Triggers, model FRT-15, manufactured and marketed by your company. The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) examined this trigger and determined it to be a machinegun as defined in the National Firearms Act (NFA).

The NFA defines a firearm to include, in relevant part, "a machinegun." 26 United States Code (U.S.C.) § 5845(a)(6). A machinegun is defined under section 5845(b) as –

any weapon which shoots, is designed to shoot, or can be readily restored to shoot, automatically more than one shot, without manual reloading, by a single function of the trigger. The term shall also include the frame or receiver of any such weapon, any part designed and intended solely and exclusively, or combination of parts designed and intended, for use in converting a weapon into a machinegun, and any combination of parts from which a machinegun can be assembled if such parts are in the possession or under the control of a person.

Italics Added.

As the Rare Breed Triggers FRT-15 is a machinegun under the NFA, it is subject to the registration, transfer, taxation, and possession restrictions applicable to these regulated weapons, which include criminal penalties relating to the illegal transfer and possession of said weapons. See 26 U.S.C., Chapter 53; see also 26 U.S.C. § 5871 (any person who violates or fails to comply with the provisions of the NFA shall be fined \$10,000 per violation and is subject to imprisonment for a term of up to ten years). Additionally, machineguns are also subject to the Gun Control Act of 1968, as amended (GCA), see 18 U.S.C. § 921(a)(23), and are subject to prohibitions regarding the possession, transfer, and transport of such items as set forth in 18 U.S.C. §§ 922(o) and 922(a)(4).

Mr. Kevin Maxwell Rare Breed Trigger

The manufacture and sale of a machinegun is subject to significant legal restrictions and compliance under the GCA and the NFA. The NFA requires that the manufacturer register each firearm manufactured in the National Firearms Registration and Transfer Record. See 26 U.S.C. § 5841; 27 C.F.R. § 479.101. Any firearm manufactured and/or transferred in violation of the NFA, and/or subject to the NFA, and possessed by a person to whom it is not registered, is a violation of the NFA and subject to seizure and forfeiture. See 26 U.S.C. §§ 5861, 5872.

ATF has concluded the Rare Breed Triggers, model FRT-15, is a combination of parts designed and intended for use in converting a weapon into a machinegun, hence, the FRT-15 has been classified as a "machinegun" as defined by the NFA and GCA. ATF's examination found the Rare Breed Triggers, model FRT-15, allows a firearm to expel more than one shot, without manual reloading, with a single, continuous pull of the trigger. Because the FRT-15 is properly classified as a "machinegun" you must immediately take the following actions:

- 1. Cease and desist all manufacture and transfer of the Rare Breed Trigger FRT-15.
- 2. Contact ATF within 5 days of receipt of this letter to develop a plan for addressing those machineguns already distributed.

The NFA levies a \$200 tax on each firearm made and an additional \$200 tax on each firearm transferred. See 26 U.S.C. §§ 5811, 5821. Rare Breed Triggers may be liable for a \$200 making tax and a \$200 transfer tax on each FRT-15 made and transferred.

For public safety reasons, your cooperation in this matter is essential. Your failure to take the above steps may result in (1) law enforcement action by ATF, including a referral of this matter to the United States Attorney's Office for criminal prosecution; (2) tax assessment and collection; and/or (3) seizure and forfeiture of the firearms and property involved in violations of Federal law.

If you have any questions, and to discuss the plan referenced above, please contact Special Agent in Charge, Tampa Field Division, Craig Saier at 813-202-7300.

Sincerely,

Craig Saier

Special Agent in Charge Tampa Field Division